

Exhibit A

Big Lots, Inc.

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

November 01, 2024 - November 30, 2024

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/06/2024				
Morse, Randy	Continue to work on project planning for Q3.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with J. Tanguay, S. Raver (Big Lots) to discuss Q3 review plan.	\$0.00	0.7	\$0.00
11/07/2024				
Klump, Stephanie	Draft email to J. Schroeder (Big Lots) regarding planning activities for Q3 review and year-end audit procedures.	\$0.00	0.3	\$0.00
11/08/2024				
Klump, Stephanie	Prepare analysis of review and audit procedures at the proposed sale closing date.	\$0.00	0.5	\$0.00
Morse, Randy	Work on project planning for Q3.	\$0.00	0.6	\$0.00
Morse, Randy	Plan for audit procedures upon emergence, including opening balance sheet testing, inventory count considerations.	\$0.00	1.4	\$0.00
Morse, Randy	Continue to plan for audit procedures upon emergence, including opening balance sheet testing, inventory count considerations.	\$0.00	0.5	\$0.00
11/11/2024				
Barber, Andrew	Review store inventory count observation procedures in anticipation of January 2024 count attendance.	\$0.00	1.0	\$0.00
Morse, Randy	Audit planning and fee benchmarking for reemergence as private company / opening balance sheet audit.	\$0.00	2.0	\$0.00
11/12/2024				
Barber, Andrew	Meet with R. Morse, M. Parks (Deloitte) for project planning for the Big Lots audit.	\$0.00	0.6	\$0.00
Morse, Randy	Review guidance for opening balance sheet testing for emergence audit preparation.	\$0.00	0.5	\$0.00
Morse, Randy	Meet with M. Parks, A. Barber (Deloitte) for project planning for the Big Lots audit.	\$0.00	0.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
11/13/2024				
Barber, Andrew	Meet with T. Gillon (Big Lots) to understand January 2024 store inventory counts scheduled.	\$0.00	0.5	\$0.00
Parks, Martrina	Meet with R. Morse, A. Barber (Deloitte) for project planning for the Big Lots audit.	\$0.00	0.6	\$0.00
11/14/2024				
Morse, Randy	Meet with J. Tanguay (Big Lots) to discuss store asset impairment testing considerations.	\$0.00	0.4	\$0.00
11/19/2024				
Barber, Andrew	Meet with R. Morse, S. Klump (Deloitte) to analyze planned audit procedures for 2024 as a result of the Company's bankruptcy filing.	\$0.00	0.6	\$0.00
Klump, Stephanie	Meet with R. Morse (Deloitte), J. Tanguay, S. Raver (Big Lots) to discuss planned audit procedures for 2024 as a result of the Company's bankruptcy filing.	\$0.00	0.9	\$0.00
Klump, Stephanie	Meet with R. Morse, A. Barber (Deloitte) to analyze planned audit procedures for 2024 as a result of the Company's bankruptcy filing.	\$0.00	0.6	\$0.00
Morse, Randy	Meet with S. Klump (Deloitte), J. Tanguay, S. Raver (Big Lots) to discuss planned audit procedures for 2024 as a result of the Company's bankruptcy filing.	\$0.00	0.9	\$0.00
Morse, Randy	Meet with S. Klump, A. Barber (Deloitte) to analyze planned audit procedures for 2024 as a result of the Company's bankruptcy filing.	\$0.00	0.6	\$0.00
11/20/2024				
Barber, Andrew	Call with J. Morse, J. Burya (Deloitte) to discuss the bankruptcy proceedings and potential audit plans and impact on IT audit.	\$0.00	0.3	\$0.00

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Financial Statement Audit and Related Services

11/20/2024

Burya, James	Call with J. Morse, A. Barber (Deloitte) to discuss the bankruptcy proceedings and potential audit plans and impact on IT audit.	\$0.00	0.3	\$0.00
Klump, Stephanie	Develop plan for inventory count procedures required for the Big Lots audit.	\$0.00	0.5	\$0.00
Morse, Randy	Call with J. Burya, A. Barber (Deloitte) to discuss the bankruptcy proceedings and potential audit plans and impact on IT audit.	\$0.00	0.3	\$0.00

11/21/2024

Barber, Andrew	Review planned procedures for attending distribution center cycle counts.	\$0.00	1.0	\$0.00
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11/22/2024

Barber, Andrew	Create workpapers for distribution count cycle count observation.	\$0.00	1.0	\$0.00
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11/25/2024

Barber, Andrew	Prepare cycle count observation procedures for December 2024 interim observations.	\$0.00	2.0	\$0.00
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11/26/2024

Barber, Andrew	Continue to prepare cycle count observation procedures for December 2024 interim observations.	\$0.00	2.0	\$0.00
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Subtotal for Financial Statement Audit and Related Services:

21.8 \$0.00

Firm Retention

11/08/2024

Morse, Randy	Meet with M. Rothchild (Deloitte) to discuss bankruptcy billing process.	\$0.00	0.5	\$0.00
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Subtotal for Firm Retention:

0.5 \$0.00

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November 01, 2024 - November 30, 2024

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/08/2024				
Gutierrez, Dalia	Review October data in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
11/14/2024				
Gutierrez, Dalia	Prepare exhibits and charts for the September monthly fee application.	\$250.00	0.3	\$75.00
Subtotal for Preparation of Fee Applications:			4.5	\$1,125.00
Total			26.8	\$1,125.00

Adjustment

Fixed Fee: November 2024				\$3,700.00
Adjustment Subtotal :				\$3,700.00
Total			26.8	\$4,825.00

Recapitulation

Name	Rate	Hours	Fees
Gutierrez, Dalia	\$250.00	4.5	\$1,125.00
Barber, Andrew	\$0.00	9.0	\$0.00
Burya, James	\$0.00	0.3	\$0.00
Klump, Stephanie	\$0.00	2.8	\$0.00
Morse, Randy	\$0.00	9.6	\$0.00
Parks, Martrina	\$0.00	0.6	\$0.00
Fixed Fee: November 2024			\$3,700.00
Total		26.8	\$4,825.00